

00-0-1294

(Do Not Write Above This Line)

AN ORDINANCE

BY COUNCILMEMBER CATHY WOOLARD

AN ORDINANCE ENACTED PURSUANT TO O.C.G.A. 48-5-380 AUTHORIZING A REFUND OF CITY TAXES PAID FOR TAX YEAR 2000 BY OWNERS OF PROPERTY LOCATED IN ATLANTA WITHIN DEKALB COUNTY; TO REPEAL CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.

9/18/00. Ordinance Approved by roll call 12 YES 2 NAYS

Submitted As Amended ADOPTED BY

- SEP 18 2000
- ☐ CONSENT REFER
 - ☐ REGULAR REPORT REFER
 - ☐ ADVERTISE & REFER
 - ☐ 1st ADOPT 2nd READ & REFER
 - ☒ PERSONAL PAPER REFER

COUNCIL

Date Referred	8/7/00
Referred To:	Finance/Executive
Date Referred	
Referred To:	
Date Referred	
Referred To:	

First Reading

Committee	
Date	
Chair	
Referred to	

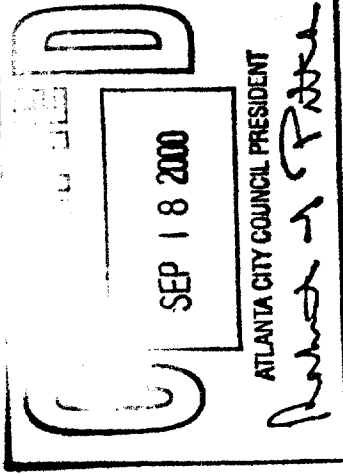
Committee	Finance/Executive
Date	8-7-00
Chair	
Action:	Fav, Adv, Hold (see rev. side)
Other:	
Members	
Refer To	

Committee	
Date	
Chair	
Action:	
Fav, Adv, Hold (see rev. side)	
Other:	
Members	
Refer To	

FINAL COUNCIL ACTION

- ☒ 2nd
- ☐ 1st & 2nd
- ☐ 3rd
- Readings
- ☐ Consent
- ☐ V Vote
- ☒ RC Vote

CERTIFIED



CERTIFIED

SEP 13 2000

Ruth Douglas Johnson
MUNICIPAL CLERK

MAYOR'S ACTION

APPROVED

SEP 27 2000

WITHOUT SIGNATURE
BY OPERATION OF LAW



**CITY COUNCIL
ATLANTA, GEORGIA**

00-O-1294

**AN ORDINANCE BY CATHY WOOLARD AND LEE MORRIS
AS SUBSTITUTED BY FINANCE / EXECUTIVE COMMITTEE**

A SUBSTITUTE ORDINANCE ENACTED PURSUANT TO O.C.G.A. 48-5-380 AUTHORIZING A REFUND OF CITY TAXES PAID FOR TAX YEAR 2000 BY OWNERS OF PROPERTY LOCATED IN ATLANTA WITHIN DEKALB COUNTY; TO REPEAL CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.C.G.A. 48-5-380(a), a municipality may refund taxpayers any and all taxes which are determined to have been voluntarily or involuntarily overpaid by the taxpayers; and

WHEREAS, since 1999 taxpayers owning taxable real property in the portion of the City of Atlanta located in DeKalb County (hereinafter referred to as "Atlanta-DeKalb") have been billed for City services pursuant to a tax digest developed by and approved for DeKalb County, but all other owners of taxable real property located within the City of Atlanta have been billed for City services pursuant to a tax digest developed by and approved for Fulton County; and

WHEREAS, since 1999 the result of the assessment of properties located in Atlanta-DeKalb by DeKalb County and properties located in Atlanta within Fulton by Fulton County, has been that the values of property, for City of Atlanta tax purposes, located in Atlanta-DeKalb have not been uniform and equalized with the taxable real property located in Atlanta within Fulton; and

WHEREAS, valuation of existing real property has increased by approximately 33% in 2000 over the year 1999 in Atlanta-DeKalb, but less than 4% in properties located in Atlanta within Fulton by Fulton County; and

WHEREAS, Senate Bill 309, legislation intended to correct this lack of uniformity and equalization across the counties, became law on April 27, 2000, a date perceived by the DeKalb County Board of Tax Assessors as too late for general implementation for 2000 ad valorem taxes; and

WHEREAS, 1998 was the last year that all taxable real property in Atlanta was assessed by the same (Fulton County) tax assessor office, and

WHEREAS, in order to correct this inequitable situation for taxpayers in Atlanta-DeKalb for 2000, a refund of a portion of the City of Atlanta taxes is justified.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA,

Section 1: (a) pursuant to O.C.G.A. Section 48-5-380(a), the City Council hereby finds, declares and determines that ad valorem taxes paid in 2000 for real properties located in that portion of the City within DeKalb County have been voluntarily or involuntarily overpaid due to the use of two different county tax assessor offices thereby creating a lack of tax uniformity and equalization among citizens of the City.

(b) The City Council hereby further authorizes the refund of that portion of the 2000 ad valorem taxes paid for real property located in Atlanta-DeKalb for the city, based upon the difference between taxes paid pursuant to the 2000 Dekalb County tax digest after all appeals have been exhausted and the amount which would have been due pursuant to the 1998 Fulton County tax digest.

Section 2: In order to be eligible for such a refund, affected taxpayers shall file a written claim for a refund with the Municipal Clerk on a claim form provided by the Municipal Clerk at anytime within three years after the date of the payment of the tax.

Section 3: That the City's Department of Finance, send requests for refund forms to residents in district 5 and 6 who may wish to request a refund.

Section 4: The City's Department of Finance shall review, verify, and process claims for the city's portion, and shall forward the City's portion of said refunds to the taxpayers. The School Board shall review, verify, and process claims for the School Board's portion and shall forward the School Board's portion of said refunds to the taxpayers.

Section 5: All ordinances or parts of ordinances in conflict are hereby repealed.

OMC Amendment incorporated by WDH 9/25/00

A true copy,

Deputy Municipal Clerk

ADOPTED as amended by Council
RETURNED WITHOUT SIGNATURE OF THE MAYOR
APPROVED as per City Charter Section 2-403

September 18, 2000

September 27, 2000

RCS# 2231
9/18/00
5:29 PM

Atlanta City Council

Regular Session

00-O-1294

Auth. refund of City Taxes paid for Tax
Yr. 2000 by owners of prop. in Atl/DeKa
ADOPT AS AMEND

YEAS: 8
NAYS: 6
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 1

N McCarty	Y Dorsey	Y Moore	Y Thomas
Y Starnes	Y Woolard	B Martin	Y Emmons
N Bond	N Morris	N Maddox	Y Alexander
N Winslow	Y Muller	N Boazman	NV Pitts

00-O-1294

RCS# 2230
9/18/00
5:25 PM

Atlanta City Council

Regular Session

00-O-1294

Auth. refund of City Taxes paid for Tax
Yr. 2000 by owners of prop. in Atl/DeKa
AMEND MOORE I

YEAS: 4
NAYS: 9
ABSTENTIONS: 0
NOT VOTING: 2
EXCUSED: 0
ABSENT 1

N McCarty	N Dorsey	Y Moore	Y Thomas
N Starnes	N Woolard	B Martin	N Emmons
NV Bond	N Morris	N Maddox	N Alexander
N Winslow	Y Muller	Y Boazman	NV Pitts

00-O-1294

RCS# 2229
9/18/00
5:12 PM

Atlanta City Council

Regular Session

00-O-1294

Auth. refund of City Taxes paid for Tax
Yr. 2000 by owners of prop. in Atl/DeKa
AMEND MOORE II

YEAS: 10
NAYS: 4
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 1

Y McCarty	Y Dorsey	Y Moore	Y Thomas
Y Starnes	N Woolard	B Martin	Y Emmons
Y Bond	N Morris	N Maddox	Y Alexander
N Winslow	Y Muller	Y Boazman	NV Pitts

00-O-1294

RCS# 2228
9/18/00
4:29 PM

Atlanta City Council

Regular Session

00-O-1294

Auth. refund of City Taxes paid for Tax
Yr. 2000 by owners of prop. in Atl/DeKa
AMEND/DORSEY

YEAS: 12
NAYS: 2
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 1

Y McCarty	Y Dorsey	Y Moore	Y Thomas
Y Starnes	Y Woolard	B Martin	Y Emmons
Y Bond	Y Morris	N Maddox	Y Alexander
N Winslow	Y Muller	Y Boazman	NV Pitts

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